

Form F-66 (IA-2)
(6-11-2014)

STATE OF IOWA

2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

CITY OF ELLSWORTH, IOWA
DUE: December 1, 2014

16204000200000
CITY CLERK
1528 DEWITT ST.
ELLSWORTH, IA 50075-0310

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	135,479		135,479	134,930
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	135,479		135,479	134,930
Delinquent property taxes	66		66	0
TIF revenues	78,471		78,471	77,365
Other city taxes	43,136	0	43,136	39,110
Licenses and permits	295	0	295	275
Use of money and property	4,329	213	4,542	4,984
Intergovernmental	139,895	0	139,895	135,800
Charges for fees and service	29,628	813,213	842,841	889,520
Special assessments	0	0	0	0
Miscellaneous	62,844	8,416	71,260	56,254
Other financing sources	58,177	195,957	254,134	256,142
Total revenues and other sources	552,320	1,017,799	1,570,119	1,594,380
Expenditures and Other Financing Uses				
Public safety	101,119	0	101,119	111,817
Public works	53,403	0	53,403	124,370
Health and social services	3,870	0	3,870	3,880
Culture and recreation	101,792	0	101,792	140,263
Community and economic development	3,124	0	3,124	6,794
General government	49,043	0	49,043	56,430
Debt service	94,642	0	94,642	94,643
Capital projects	0	0	0	0
Total governmental activities expenditures	406,993	0	406,993	538,197
Business type activities	0	785,973	785,973	895,823
Total ALL expenditures	406,993	785,973	1,192,966	1,434,020
Other financing uses, including transfers out	70,019	184,115	254,134	256,142
Total ALL expenditures/And other financing uses	477,012	970,088	1,447,100	1,690,162
Excess revenues and other sources over (Under) Expenditures/And other financing uses	75,308	47,711	123,019	-95,782
Beginning fund balance July 1, 2013	353,652	863,213	1,216,865	1,216,865
Ending fund balance June 30, 2014	428,960	910,924	1,339,884	1,121,083
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 5,724 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 75,000	Other long-term debt	\$ 70,000	
Revenue debt	\$ 2,183,533	Short-term debt	\$ 0	
TIF Revenue debt	\$ 168,290	General obligation debt limit	\$ 1,087,055	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		08/20/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Kathleen R. Eittreim	→	515	836-4751	
Signature of Mayor or other City official (Name and Title)			Date signed	
			8/11/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF ELLSWORTH			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	106,063	11,981		17,435	0	0	135,479			135,479	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	106,063	11,981		17,435	0	0	135,479		T01	135,479	4
5	Delinquent property taxes	52	6		8	0	0	66		T01	66	5
6	Total property tax	106,115	11,987		17,443	0	0	135,545			135,545	6
7	TIF revenues			78,471				78,471		T01	78,471	7
	Other city taxes											
8	Utility tax replacement excise taxes	926	105	0	123	0	0	1,154		T15	1,154	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	39	0	0	0	0	0	39	0	T15	39	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	41,943	0	0	0	0	41,943	0	T09	41,943	14
15	TOTAL OTHER CITY TAXES	965	42,048	0	123	0	0	43,136	0		43,136	15
16	Section B - LICENSES AND PERMITS	295	0	0	0	0	0	295	0	T29	295	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	458	56	0	0	0	0	514	213	U20	727	18
19	Rents and royalties	3,815	0	0	0	0	0	3,815	0	U40	3,815	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	4,273	56	0	0	0	0	4,329	213		4,542	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ELLSWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		0					0		C46	0	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,356	0	0	0	0	0	1,356	0	C89	1,356	49
50	Iowa Department of Transportation	0	53,022	0	0	0	0	53,022	0	C89	53,022	50
51	Iowa Department of Natural Resources	45,000	0	0	0	0	0	45,000	0	C89	45,000	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	46,356	53,022	0	0	0	0	99,378	0		99,378	60
61												61
62	Local grants and reimbursements											62
63	County contributions	12,066	0	0	0	0	0	12,066	0		12,066	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	28,451	0	0	0	0	0	28,451	0	D89	28,451	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	40,517	0	0	0	0	0	40,517	0		40,517	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	86,873	53,022	0	0	0	0	139,895	0		139,895	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	201,828	A91	201,828	73
74	Sewer	0	0	0	0	0	0	0	46,978	A8Ø	46,978	74
75	Electric	0	0	0	0	0	0	0	564,407	A92	564,407	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	13,054	0	0	0	0	0	13,054	0	A81	13,054	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ELLSWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	500	0	0	0	0	0	500	0	A89	500	92
93	Ambulance charges	15,265	0	0	0	0	0	15,265	0	A89	15,265	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	809	0	0	0	0	0	809	0	A89	809	99
100	Park, recreation, and cultural charges	0	0	0	0	0	0	0	0	A61	0	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	29,628	0	0	0	0	0	29,628	813,213		842,841	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	23,922	0	0	0	0	0	23,922	0	U99	23,922	108
109	Deposits and sales/fuel tax refunds	385	0	0	0	0	0	385	0	U99	385	109
110	Sale of property and merchandise	940	0	0	0	0	0	940	0	U11	940	110
111	Fines	358	0	0	0	0	0	358	0	U30	358	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Bingo Revenue	27,867	0	0	0	0	0	27,867	0		27,867	114
115	Refunds/Reimbursements	9,372	0	0	0	0	0	9,372	8,416		17,788	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	62,844	0	0	0	0	0	62,844	8,416		71,260	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF ELLSWORTH					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	290,993	107,113	78,471	17,566	0	0	494,143	821,842		1,315,985	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	28,865	0		22,076	0	0	50,941	155,250		206,191	127
128	Internal TIF loans and transfers in	0	0	7,236	0	0	0	7,236	40,707		47,943	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	28,865	0	7,236	22,076	0	0	58,177	195,957		254,134	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	319,858	107,113	85,707	39,642	0	0	552,320	1,017,799		1,570,119	132
133												133
134	Beginning fund balance July 1, 2013	213,023	140,629	0	0	0	0	353,652	863,213		1,216,865	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	532,881	247,742	85,707	39,642	0	0	905,972	1,881,012		2,786,984	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF ELLSWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	36,722	5,003	0	0	0	0	41,725		E62	41,725	2
3	Purchase of land and equipment	1,724	0	0	0	0	0	1,724		G62	1,724	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	92	0	0	0	0	0	92		E89	92	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	1,500	0	0	0	0	0	1,500		E59	1,500	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	22,833	0	0	0	0	0	22,833		E24	22,833	13
14	Purchase of land and equipment	2,450	0	0	0	0	0	2,450		G24	2,450	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	13,565	0	0	0	0	0	13,565		E32	13,565	16
17	Purchase of land and equipment	12,639	0	0	0	0	0	12,639		G32	12,639	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	1,131	3,117	0	0	0	0	4,248		E66	4,248	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	343	0	0	0	0	0	343		E32	343	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	92,999	8,120	0	0	0	0	101,119			101,119	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ELLSWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	15,600	0	0	0	0	15,600		E44	15,600	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	8,865	0	0	0	0	0	8,865		E44	8,865	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	14,614	0	0	0	0	14,614		E44	14,614	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	10,374	0	0	0	0	0	10,374		E81	10,374	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	3,950	0	0	0	0	0	3,950		E89	3,950	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	23,189	30,214	0	0	0	0	53,403			53,403	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ELLSWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	2,375	0	0	0	0	0	2,375		E32	2,375	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	1,495	0	0	0	0	0	1,495		E32	1,495	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	3,870	0	0	0	0	0	3,870			3,870	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ELLSWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	30,315	2,502	0	0	0	0	32,817		E52	32,817	122
123	Purchase of land and equipment	5,184	0	0	0	0	0	5,184		G52	5,184	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	5,445	0	0	0	0	0	5,445		E61	5,445	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	1,468	0	0	0	0	0	1,468		E61	1,468	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	2,625	0	0	0	0	0	2,625		E03	2,625	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	12,489	0	0	0	0	0	12,489		E61	12,489	135
136	Other culture and recreation	41,264	500	0	0	0	0	41,764		E61	41,764	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	98,790	3,002	0	0	0	0	101,792			101,792	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	3,124	0	0	0	0	0	3,124		E89	3,124	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	3,124	0	0	0	0	0	3,124			3,124	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ELLSWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,563	199	0	0	0	0	4,762		E29	4,762	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	10,360	1,347	0	0	0	0	11,707		E23	11,707	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	1,180	0	0	0	0	0	1,180		E89	1,180	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	1,138	0	0	0	0	0	1,138		E25	1,138	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	10,702	0	0	0	0	0	10,702		E31	10,702	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	15,217	0	0	0	0	0	15,217		E89	15,217	171
172	Other general government — Current operation	4,337	0	0	0	0	0	4,337		E89	4,337	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	47,497	1,546	0	0	0	0	49,043			49,043	176
177	Section G — DEBT SERVICE	0	10,000	45,000	39,642	0	0	94,642			94,642	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	10,000	45,000	39,642	0	0	94,642			94,642	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	0	0	0			0	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	269,469	52,882	45,000	39,642	0	0	406,993			406,993	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ELLSWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								116,681	E91	116,681	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							48,667	48,667	E80	48,667	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							491,393	491,393	E92	491,393	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							0	0	E81	0	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF ELLSWORTH					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								127,250		127,250	242
243	Enterprise Capital Projects								1,982		1,982	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								785,973		785,973	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	269,469	52,882	45,000	39,642	0	0	406,993	785,973		1,192,966	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	22,076		0	0	0	22,076	184,115		206,191	255
256	Internal TIF loans/repayments and transfers out	0	7,236	40,707	0	0	0	47,943	0		47,943	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	29,312	40,707	0	0	0	70,019	184,115		254,134	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	269,469	82,194	85,707	39,642	0	0	477,012	970,088		1,447,100	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	9,471	165,548	0	0	0	0	175,019			175,019	264
265	Committed	123,550	0	0	0	0	0	123,550			123,550	265
266	Assigned	106,602	0	0	0	0	0	106,602			106,602	266
267	Unassigned	23,789	0	0	0	0	0	23,789			23,789	267
268	Total Governmental	263,412	165,548	0	0	0	0	428,960			428,960	268
269	Proprietary								910,924		910,924	269
270	Total ending fund balance June 30, 2014	263,412	165,548	0	0	0	0	428,960	910,924		1,339,884	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	532,881	247,742	85,707	39,642	0	0	905,972	1,881,012		2,786,984	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ELLSWORTH

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 43,449		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 120,708

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED														
A. Long-term debt	Debt outstanding JULY 1, 2013 (a)		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)				
Purpose			Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)							
1. Water utility	19U	\$ 2,100,000	29U	\$ 0	39U	\$ 59,000	49U	\$ 0	49U	\$ 2,041,000	49U	\$ 0	191	\$ 63,000	
2. Sewer utility	19U	110,000	29U	0	39U	35,000	49U	75,000	49U	0	49U	0	189	4,643	
3. Electric utility	19U	0	29U	0	39U	0	49U	0	49U	0		0	192	0	
4. Gas utility	19U	0	29U	0	39U	0	49U	0	49U	0		0	193	0	
5. Transit-bus	19U	0	29U	0	39U	0	49U	0	49U	0		0	194	0	
6. Industrial Revenue	19T	0	24T	0	34T	0		0	44T	0		0	189	0	
7. Mortgage revenue	19T	0	24T	0	34T	0		0	44T	0		0	189	0	
8. TIF revenue	19U	90,000	29U	0	39U	45,000	49U	0	49U	45,000	49U	0	189	0	
9. TIF Internal	19U	306,530	29U	0	39U	40,707	49U	0	49U	123,290	49U	142,533	189	0	
10. Street Improvement	19U	80,000	29U	0	39U	10,000	49U	0	49U	0	49U	70,000	189	0	
11.	19U	0	29U	0	39U	0	49U	0	49U	0	49U	0	189	0	
12.	19U	0	29U	0	39U	0	49U	0	49U	0	49U	0	189	0	
13.	19U	0	29U	0	39U	0	49U	0	49U	0	49U	0	189	0	
14.	19U	0	29U	0	39U	0	49U	0	49U	0	49U	0	189	0	
Total long-term debt		2,686,530		0		189,707		75,000		168,290		2,183,533		70,000	67,643

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$	21,741,107 x .05 = \$ 1,087,055

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$	\$		1,345,608		1,345,608
	0	0	0			
REMARKS	V98					
Long term debt #9 - TIF Internal - Previous year all debt was payable with TIF revenue. One TIF area sunset this year so that debt now becomes revenue debt.						